

INTISARI

Penilaian ulang dilakukan terhadap objek pajak yang berada di luar klasifikasi objek umum standar dan nonstandar, salah satunya adalah Hotel Paragon Seminyak Bali. Penelitian ini ditujukan untuk mengestimasi nilai pasar dan menguji bahwa NJOP sebagai dasar pengenaan PBB-P2 masih bisa di optimalkan agar terhindar dari potensi *tax loss*. Data yang digunakan berupa data primer, seperti, luas tanah dan bangunan, material dan komponen bangunan serta informasi fisik lainnya, dan data sekunder, seperti laporan keuangan, klasifikasi NJOP, statistik Kabupaten Badung dan lain-lain. Penelitian ini menggunakan dua pendekatan, yaitu pendekatan pendapatan dengan metode *discounted cash flow* dan pendekatan biaya dengan metode *depreciated replacement cost*.

Hasil dari penelitian ini diperoleh bahwa nilai pasar Hotel Paragon Seminyak Bali ialah sebesar Rp93.883.200.000,- dan NJOP hasil penilaian ulang menunjukkan bahwa penetapan NJOP Hotel Paragon Seminyak Bali masih bisa dioptimalkan menjadi sebesar Rp16.155.000,- per meter persegi untuk nilai bumi dan Rp5.500.000,- per meter persegi. Berdasarkan dari hasil penilaian ulang tersebut, pemerintah disarankan untuk segera melaksanakan penyesuaian NJOP dan mengecualikan penilaian objek pajak yang berada di luar klasifikasi objek umum standar dan nonstandar dari penilaian masal.

Kata Kunci: Pendekatan Pendapatan, Pendekatan Biaya, Rekonsiliasi, NJOP.

ABSTRACT

Re-assessment is carried out on tax objects that are outside the classification of standard and non-standard public objects, one of which is the Paragon Seminyak Hotel Bali, to determine market value and prove that the sales value of tax as the basis for imposing land and building tax can still be optimized in order to avoid potential tax loss. The data used are primary data, such as land and building area, building materials and components and other physical information, and secondary data, such as financial statements, the sales value of tax classification, Badung Regency statistics and others. This research uses two approaches, namely the income approach with the discounted cash flow method and the cost approach with the depreciated replacement cost method.

The results of this study obtained that the market value of Paragon Hotel Seminyak Bali is Rp93,883,200,000, - and the sales value of tax reassessment results show that the sales value of tax determination of Paragon Seminyak Hotel Bali can still be optimized to Rp16,155,000, - per square meter for land value and Rp5,500,000, - per square meter. Based on the results of the reassessment, the government is advised to immediately carry out the sales value of tax adjustments and exclude the valuation of tax objects that are outside the classification of standard and non-standard public objects from mass valuation.

Keywords: Income Approach, Cost Approach, Reconciliation, sales value of tax object.